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DURACELL INC.

Berkshire Corporate Park • Belhel, CT 06801 USA Telephone 203-796-4158 • Fax 203-796-4518

Gregg A. Dwyer Senior Vice President and General Counsel

	1.01/01
Post-it ^a Fax Note 7671	Date # of pages ► /
To be maris Christino	From G. Regg Swiff
Co./Dept.	Co.
Phone #	Phone #
Fax #212-637-3086	Fax#

September 9, 1996

VIA FACSIMILE - 202/429-3902

Sara Beth Watson, Esq. STEPTOE & JOHNSON LLP 1330 Connecticut Avenue, N.W. Washington, DC 20036-1795

Re: SCP/Carlstadt De Minimis Settlement

Dear Sara Beth:

Thank you of your August 29 fax.

Company named P.R. Mallory & Co. Inc. P.R. Mallory & Co. Inc. changed its name to Duracell in the early 1980's. In short, the Mallory Battery Company has evolved into today's Duracell Inc. In my opinion, Duracell Inc. is the company which is today responsible for any liability associated with the Mallory Battery Company's (P.R. Mallory & Co. Inc.) former operations. Duracell Inc. is a wholly-owned subsidiary of Duracell International Inc. Both are Delaware corporations.

Please let me know if the above information is sufficient.

Very truly yours,

A Dwer

GAD/jmj

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